## TAX DEDUCTED AT SOURCE Rules Applicable from 1st July ,2010 Certificate Date of **Ouaterly** PAN not Section Particulars Liability Exempt Upto Rate date for De ate for Cert provided for TDS Deposite of Return Form 7th of the Form Upto 31st 15th July, Basic 15th Oct, At the time next month No.16 on or May after 192 **SALARY** Exmption Slab Rate Form no. 240 of Payment which before 31st the End of 15th Limit deduction May Jan,15th INTEREST Payment or 7th of the Form Upto 31st 15th July, In case of No.16A, ON Credit next month May after 15th Oct, 193 debenture 10% Form No. 26Q **SECURITI** whichever which 31th July, the End of 15th Rs.2500 ES is earlier deduction 310ct.,31st Jan,15th 7th of the **INTEREST** Payment or Rs.5000, Form Upto 31st 15th July, Credit if payer is a No.16A, May after 15th Oct, **OTHER** next month 194A 10% Form No. 26Q **THAN** whichever bank or which 31th July, the End of in 15th INTEREST is earlier cooperative deduction 310ct.,31st Jan,15th WINNING Payment or 7th of the Form Upto 31st 15th July, If PAN is not provided, rate of TDS shall be 20% S FROM Credit next month No.16A, May after 15th Oct, 194B Form No. 26Q Rs.10000. 30% LOTTERIE whichever which 31th July, the End of 15th is earlier deduction 31Oct..31st Jan.15th WINNING Payment or 7th of the Form Upto 31st 15th July, S FROM Credit next month No.16A, May after 15th Oct, 194BB Form No. 26Q Rs.5000. 30% **HORSE** whichever which 31th July, the End of 15th is earlier deduction 310ct.,31st Jan,15th **RACES** Payment or Single No TDS on Upto 31st **PAYMEN** 7th of the Form 15th July, Credit Freight next month No.16A, May after 15th Oct, T TO payment/cr 194C Form No. 26Q Payment. which 31th July, the End of CONTRAC whichever edit 15th Individual 31Oct.,31st **TOR** is earlier exceeds deduction Jan,15th INSURAN Payment or 7th of the Form Upto 31st 15th July, CE Credit next month No.16A, May after 15th Oct, 194D Rs. 20000 10% Form No. 26Q the End of COMMISS whichever which 31th July, 15th is earlier ION deduction 310ct.,31st Jan,15th **INCOME** Payment or 7th of the Form Upto 31st 15th July, OF NON-Credit next month No.16A, May after 15th Oct, 194E 10% Form No. 26Q whichever 31th July, **RESIDEN** which the End of 15th is earlier 310ct.,31st TS deduction Jan,15th COMMISS Payment or 7th of the Form Upto 31st 15th July, May after ION ON Credit next month No.16A, 15th Oct, 194G Rs. 1000 10% Form No. 26Q SALES OF whichever which 31th July, the End of 15th **LOTTERY** is earlier deduction 31Oct.,31st Jan,15th Payment or 7th of the Form Upto 31st 15th July, **COMMISS** Credit next month No.16A, 15th Oct, May after 194H ION/BRO Rs. 5000 10% Form No. 26O the End of whichever which 31th July, 15th **KERAGE** is earlier deduction 31Oct.,31st Jan,15th Upto 31st Payment or Plant & 7th of the Form 15th July,

Credit

whichever

is earlier

194I

**RENT** 

Machinery-

2%

Otherwise-

Rs. 180000

next month

deduction

which

No.16A,

31th July,

310ct.,31st

May after

the End of

15th Oct,

15th

Jan,15th

Form No. 260